

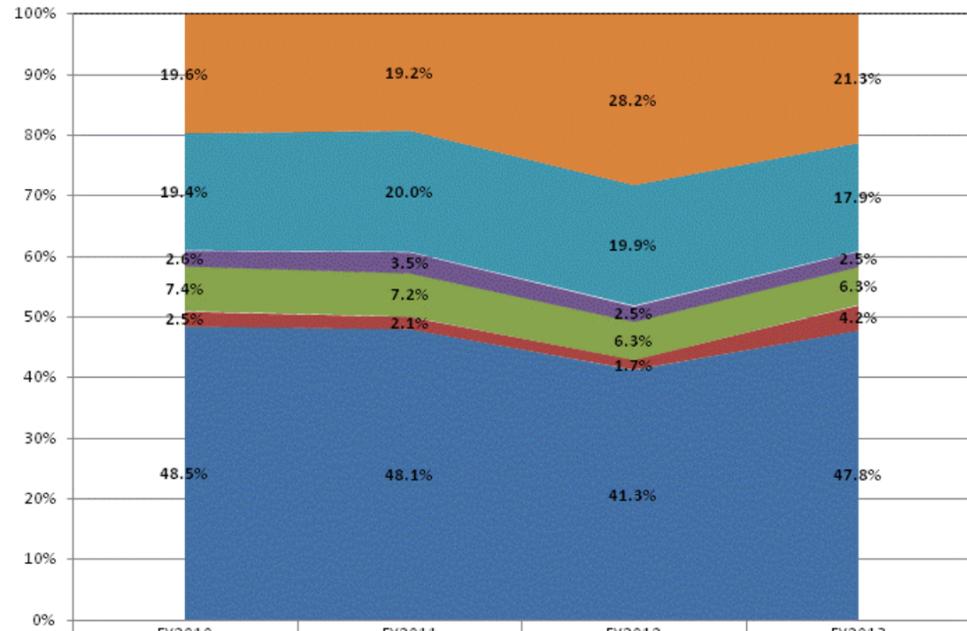
School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Culver Community Schools Corp (5455)

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	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2012	FY12 % of Total Exp	FY 2013	FY13 % of Total Exp
Student Academic Achievement	\$6,212,174	50.3%	\$6,530,184	50.4%	\$6,039,242	41.3%	\$6,101,855	47.8%
Student Instructional Support	\$828,594	6.7%	\$1,246,186	9.6%	\$1,179,669	8.1%	\$1,338,926	10.5%
Overhead and Operational	\$2,777,198	22.5%	\$2,867,722	22.1%	\$3,285,407	22.5%	\$2,599,835	20.4%
Nonoperational	\$2,527,587	20.5%	\$2,314,894	17.9%	\$4,129,156	28.2%	\$2,712,832	21.3%
Grand Total	\$12,345,552		\$12,958,986		\$14,633,474		\$12,753,449	

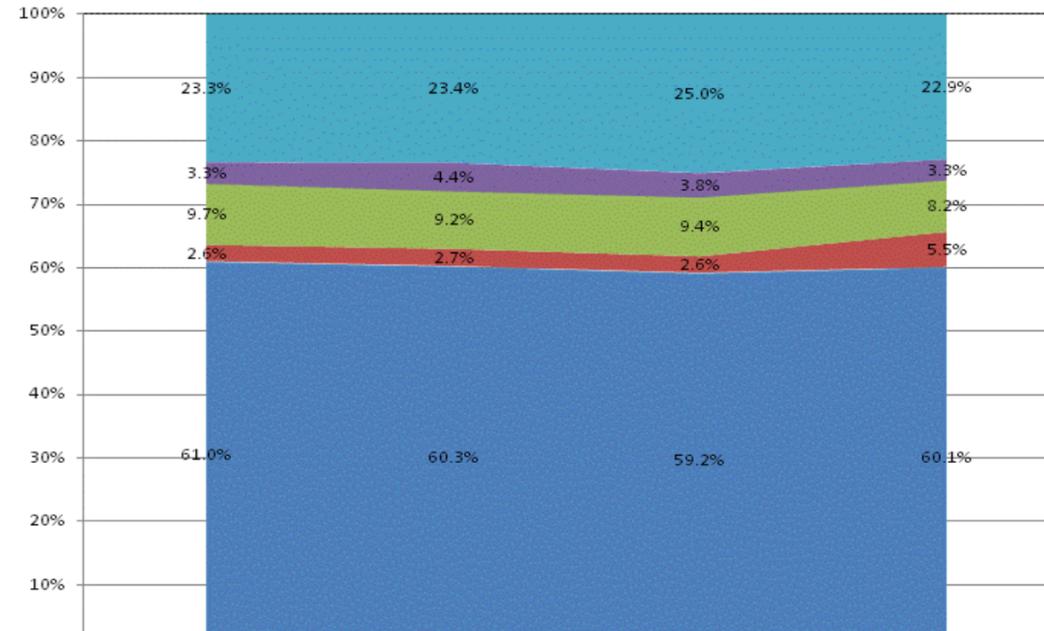
	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	57.0%	60.0%	49.3%	58.3%

All Expenditures



	FY2010	FY2011	FY2012	FY2013
Non-Operational	19.6%	19.2%	28.2%	21.3%
Other Overhead and Operational	19.4%	20.0%	19.9%	17.9%
Corporation Administration	2.6%	3.5%	2.5%	2.5%
School Administration	7.4%	7.2%	6.3%	6.3%
Other Student Instructional Support	2.5%	2.1%	1.7%	4.2%
Student Academic Achievement	48.5%	48.1%	41.3%	47.8%

Operational Expenditures Only



	FY2010	FY2011	FY2012	FY2013
Other Overhead and Operational	23.3%	23.4%	25.0%	22.9%
Corporation Administration	3.3%	4.4%	3.8%	3.3%
School Administration	9.7%	9.2%	9.4%	8.2%
Other Student Instructional Support	2.6%	2.7%	2.6%	5.5%
Student Academic Achievement	61.0%	60.3%	59.2%	60.1%

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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$26,016	\$331,104	\$290,266	\$312,956	> 500%	-5%	8%
11100 Regular Programs; Elementary	\$1,670,254	\$2,246,806	\$2,029,570	\$2,055,932	23%	-8%	1%
11200 Regular Programs; Middle/Junior High	\$423,441	\$620,216	\$701,738	\$684,236	62%	10%	-2%
11300 Regular Programs; High School	\$889,287	\$1,291,033	\$1,241,396	\$1,136,093	28%	-12%	-8%
11350 Regular Programs; High School; Academic Honors Diploma	\$29,513	\$11,139	\$8,100	\$9,526	-68%	-14%	18%
11450 Vocational Education; Consumer and Homemaking	\$52,617	\$73,695	\$72,425	\$69,970	33%	-5%	-3%
11480 Vocational Education; Industrial Education A	\$43,389	\$66,663	\$64,974	\$61,253	41%	-8%	-6%
11520 Vocational Education; Area School Participation	\$99,790	\$147,352	\$137,783	\$148,201	49%	1%	8%
11590 Other Vocational Education Programs	\$228,358	\$229,380	\$201,920	\$216,639	-5%	-6%	7%
11910 Other Regular Programs; Competency Testing	\$760	\$0	\$0	\$0	-100%	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$9,946	\$29,281	\$28,211	\$28,064	182%	-4%	-1%
12210 Mental Disabilities; Mild Mental Disabilities	\$44,060	\$46,570	\$35,545	\$216,079	390%	364%	> 500%
12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$0	\$0	\$89,000	N/A	N/A	N/A
12320 Physical Impairment; Multiple Disabilities	\$14,380	\$0	\$0	\$0	-100%	N/A	N/A
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$0	\$0	\$150,877	N/A	N/A	N/A
12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$0	\$431	\$30,738	N/A	N/A	> 500%
12610 Learning Disability	\$0	\$0	\$48,231	\$113,881	N/A	N/A	136%
12710 Equal Opportunity At Risk	\$32,541	\$60,312	\$46,545	\$41,706	28%	-31%	-10%
14100 Summer School Programs; Elementary	\$0	\$0	\$0	\$875	N/A	N/A	N/A
14300 Summer School Programs; High School	\$12,600	\$5,750	\$0	\$0	-100%	-100%	N/A
16100 Remediation Testing	\$43,574	\$12,740	\$5,610	\$4,979	-89%	-61%	-11%
16200 Preventive Remediation	\$31,444	\$43,387	\$13,393	\$15,639	-50%	-64%	17%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$64,405	\$63,855	\$60,055	\$73,000	13%	14%	22%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$731,798	\$848,817	\$571,982	\$224,433	-69%	-74%	-61%
22110 Improvement of Instruction; Service Area Direction	\$1,961	\$0	\$0	\$0	-100%	N/A	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$15,054	\$52,458	\$12,800	N/A	-15%	-76%
22220 Library/Media Services; School Library	\$97,793	\$127,217	\$134,274	\$138,506	42%	9%	3%
22230 Library/Media Services; Audiovisual	\$48	\$118	\$0	\$0	-100%	-100%	N/A
22360 Instruction, Related Technology; Network Support	\$93,800	\$141,691	\$158,811	\$166,449	77%	17%	5%
25510 Textbooks for Rent or Resale; Direction of Rental Service	\$1,939	\$2,864	\$0	\$0	-100%	-100%	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$178,839	\$104,063	\$135,048	\$99,906	-44%	-4%	-26%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$2,232	\$11,077	\$475	\$119	-95%	-99%	-75%
26497 2007 Account Code - Teachers Retirement Fund	\$222,145	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$5,046,931	\$6,530,184	\$6,039,242	\$6,101,855	21%	-7%	1%
Student Instructional Support							
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$27,067	\$48,486	\$57,444	\$48,670	80%	0%	-15%
21220 Guidance Services; Counseling Services	\$99,505	\$143,053	\$143,519	\$140,460	41%	-2%	-2%
21340 Health Services; Nurse Services	\$36,359	\$52,233	\$50,492	\$59,868	65%	15%	19%
21390 Health Services; Other Health Services	\$60	\$270	\$0	\$0	-100%	-100%	N/A
21420 Psychological Testing	\$0	\$0	\$0	\$126,537	N/A	N/A	N/A
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$0	\$0	\$55,534	N/A	N/A	N/A
21890 Special Education Administration; Other Special Education Administration	\$16,849	\$18,679	\$0	\$105,618	> 500%	465%	N/A
24100 Office of The Principal	\$449,703	\$895,983	\$833,237	\$703,165	56%	-22%	-16%
24900 Other Support Services, School Administration	\$4,509	\$87,482	\$94,977	\$99,073	> 500%	13%	4%
Student Instructional Support Total	\$634,052	\$1,246,186	\$1,179,669	\$1,338,926	111%	7%	14%
Overhead and Operational							
23120 Board of Education; Service Area Assistants	\$63,059	\$0	\$0	\$0	-100%	N/A	N/A

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23150 Board of Education; Legal Services	\$8,813	\$14,232	\$22,226	\$7,305	-17%	-49%	-67%
23190 Board of Education; Other Governing Body Services	\$12,233	\$21,750	\$24,456	\$24,233	98%	11%	-1%
23210 Executive Administration; Office of The Superintendent	\$138,585	\$200,091	\$209,903	\$184,021	33%	-8%	-12%
23230 Executive Administration; Staff Relations and Negotiations	\$0	\$2,347	\$20,000	\$10,821	N/A	361%	-46%
23290 Executive Administration; Other Executive Administration Services	\$20,496	\$16,622	\$2,842	\$1,957	-90%	-88%	-31%
25110 Fiscal Services; Office of The Business Manager	\$0	\$76,032	\$89,496	\$91,679	N/A	21%	2%
25195 Other Fiscal Services; Bank Account Service Charge	\$744	\$918	\$650	\$706	-5%	-23%	9%
25850 Administrative Technology Services; Network Support	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25920 Ditch Assessments	\$218	\$212	\$202	\$183	-16%	-14%	-9%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$817,902	\$964,926	\$872,078	\$805,848	-1%	-16%	-8%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$4,736	\$15,724	\$4,243	\$6,617	40%	-58%	56%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$169,510	\$193,448	\$300,316	\$218,798	29%	13%	-27%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$700	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$9,180	\$0	\$0	\$0	N/A	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$136,703	\$111,738	\$95,152	\$103,284	-24%	-8%	9%
27010 Student Transportation; Service Area Direction	\$24,535	\$61,018	\$59,911	\$57,666	135%	-5%	-4%
27100 Student Transportation; Vehicle Operation	\$290,415	\$485,470	\$439,684	\$406,210	40%	-16%	-8%
27200 Student Transportation; Monitoring Services	\$0	\$1,413	\$5,158	\$5,673	N/A	302%	10%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$218,579	\$175,522	\$234,101	\$172,908	-21%	-1%	-26%
27400 Student Transportation; Purchase of School Buses	\$129,678	\$0	\$365,792	\$0	-100%	N/A	-100%
27500 Student Transportation; Insurance on Buses	\$35,652	\$11,754	\$15,261	\$13,551	-62%	15%	-11%
27700 Student Transportation; Contracted Transportation Services	\$2,223	\$3,977	\$8,592	\$2,529	14%	-36%	-71%
31100 Food Services Operations; Service Area Direction	\$20,438	\$22,034	\$21,427	\$22,395	10%	2%	5%
31200 Food Services Operations; Food Preparation and Dispensing	\$128,678	\$259,300	\$226,152	\$214,409	67%	-17%	-5%
31400 Food Services Operations; Food Purchases	\$192,224	\$222,552	\$242,440	\$223,872	16%	1%	-8%
31900 Other Food Services	\$8,182	\$6,642	\$25,325	\$25,170	208%	279%	-1%
Overhead and Operational Total	\$2,433,483	\$2,867,722	\$3,285,407	\$2,599,835	7%	-9%	-21%
Nonoperational							
33400 Athletic Coaches	\$108,140	\$135,754	\$137,872	\$124,528	15%	-8%	-10%
33990 Other Community Services; Other	\$9,432	\$9,470	\$1,573	\$333	-96%	-96%	-79%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$6,983	\$0	\$0	\$0	-100%	N/A	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$19,776	\$100	\$500	\$52,025	163%	> 500%	> 500%
45100 Building Acquisition, Construction and Improvements	\$122,717	\$104,223	\$1,755,577	\$213,018	74%	104%	-88%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$13,079	\$11,814	\$2,434	N/A	-81%	-79%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$31,084	\$25,824	\$10,788	\$0	-100%	-100%	-100%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$453,633	\$266,385	\$247,278	\$320,306	-29%	20%	30%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$46,111	\$0	\$193,048	\$155,133	236%	N/A	-20%
51100 Debt Services; Principal on Debt; Bonds	\$262,955	\$130,000	\$220,200	\$303,966	16%	134%	38%
52100 Debt Services; Interest on Debt; Bonds	\$0	\$168,509	\$147,006	\$138,590	N/A	-18%	-6%
52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$25,550	\$0	\$0	N/A	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,431,500	\$610,000	\$775,000	\$797,500	-44%	31%	3%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$826,000	\$628,500	\$605,000	N/A	-27%	-4%
Nonoperational Total	\$2,492,330	\$2,314,894	\$4,129,156	\$2,712,832	9%	17%	-34%
Prorated By Fund							
26491 2007 Account Code - PERF	\$121,085	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$393,673	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,068,097	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$1,100	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$154,801	\$0	\$0	\$0	N/A	N/A	N/A

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Prorated By Fund Total	\$1,738,757	\$0	\$0	\$0	N/A	N/A	N/A